Secrt. II-37—

Development (1935) Department.

M SERIES.

1164 E

G.O. No. 1714

DATED 6-12-35

[Despatch Abstract.]

CO-OPERATIVE SOCIETIES - Liquidation - Panemangalore Co-operative Building Society - Balance of loan due to Government - written off.

Des. 4473-14
1-11-35

C.F. 30.

Co-operative **DEPARTMENT.**

..... 19 . *Registered* ..... 19 .

Subject.

Liquidation - Panemangalore Muhammadan Co-operative Building Society - Loan due to Government - Writing off.

Enclosures.
No. .....
.....
Spare copies .....

F. No. 3252/32.

Station Chepauk, Madras , *Dated the* 29th October 1935.

From (Name) T. Austin Esquire, I.C.S.,

(Designation) Registrar of Co-operative Societies

To The Secretary to the Government of Madras,

Development Department.

Fort St. George, Madras.

Sir,

The Panemangalore Muhammadan Co-operative Building Society was formed in the year 1923 with the object of building houses for the poor moplahs of Panemangalore as their houses were washed away by the floods. Loans to the extent of Rs.8,250 were sanctioned to the society out of Government funds. A second flood visited the village in 1924 and carried away some of the houses built by the members of this society. The moplahs were too poor and they could not reconstruct their houses without fresh assistance from Government, but further loans could not be given to some of them as they had no repaying capacity. The members were unable to repay the instalments of loans due to the society for

P.T...

loans already taken by them and consequently the society was not able to repay its loan to Government. Add to this, the secretary of the society misappropriated its funds. He was convicted and removed from the society. There was none competent among the members to manage the affairs of the society. For this reason and owing to the increase in the overdues to Government the registration of the society was cancelled in 1929.

2. The society issued 19 loans to members. Of these 19 members three members did not build houses and the sites were therefore sold by the society before its liquidation. Out of Rs.1,650 due from them Rs.1,310 could be collected. The balance had to be written off as the members had no other property and no income and as the whereabouts of two of them are not known. Loans due from two other members amounting to Rs.600 were realised in full. In the case of the remaining 14 loans the liquidator of the society was forced to take coercive action against the members and the mortgaged property. The liquidator passed contribution orders against the members in loans in which the society had not obtained decrees and sent them to the Revenue department for execution. There was combination among the moplahs and the houses were situated in the moplah locality and were built to suit the taste of moplahs only and men belonging to other castes would not bid at the sales. To over-come the difficulty the liquidator was asked to bid at the sales and purchase the houses and sell them subsequently for fair prices. In order to enable him to deposit the initial deposit at the time of sale and the balance of purchase money as required by section 36 of the Revenue Recovery Act Government were pleased to place a sum of Rs.8,475 at the disposal of the liquidator of the society. Please see G.O.1489 Development dated 13-10-'31. The liquidator purchased the houses of defaulters in 11 cases for Rs.3,016. They owed to Government Rs.5,175 under principal. These houses were sold for Rs.3,992 by private auction and nogotiation. In three other cases the houses of defaulters who owed to Government Rs.775 were sold in Revenue auction for Rs.356. The sale proceeds of these houses were remitted to Government. The

(K)

The defaulters have no other property to be proceeded against. They are prepared to go to civil jail if arrested. There are no means of recovering anything more from them.

3. On the date of cancellation of registration the society owed to Government Rs.6,560 under principal and Rs.1,627/2 under interest. After liquidation the liquidator had been able to remit to Government Rs.4,176-9-0 under principal and Rs.986-6-0 under interest. The balance due to Government on 18-9-35 was Rs.2,383-7-0 under principal and Rs.640-12-0 under interest if further interest is not allowed to Government after the date of cancellation of registration of the society in accordance with section 47(3)(d) of the Madras Co-operative Societies Act. If further interest is allowed there will be a sum of Rs.4,393-8-0 due to Government under interest as on 18-9-35. There are no means of repaying this amount.

4. The liquidator of this society was given instructions by successive Registrars and Joint Registrars who visited the society. He had a very difficult task to perform and he did everything possible to collect the assets in the society. I enclose an extract from the letter of the Deputy Registrar, Mangalore giving in detail the action taken against each borrower. Nothing more can be collected in this society and Government may therefore have to write off the balance of loan due to them. The liquidator had paid Rs.5,162-15-0 under principal and interest to Government while the society had paid Rs.2,587-3-0 to Government prior to liquidation. In all Government have received Rs.7,750-2-0 towards the total loans amounting to Rs.8,250 advanced by them. If the loan to this society is treated as an interest-free loan, Government may have to write off Rs.500 only. In the circumstances explained I request Government to write off the balance of loan due from the society amounting to Rs.2,383-7-0 under principal and Rs.4,393-8-0 under interest.

5. The figures adopted by me in this report are in accordance with the appropriations to principal and interest made to the Government loan by the liquidator and adopted by the Accountant-General

P.T.O.

in his treasury figures. I find that the appropriations made are not quite in accordance with the rules on the subject. If correct appropriations had been made, the balance due to Government would have been Rs.5,939 under principal and Rs.1,437-14-0 under interest. If the latter figures are adopted the Treasury figures for a number of years will have to be revised. I have adopted the actual appropriations made by the liquidator and adopted by the Accountant-General.

I have the honour to be,

S i r,

Your most obedient Servant,

For Registrar. 31/10

A.K.R./30-10-35.

SMB 30/7/35.

5

Extract from the letter of the Deputy Registrar, Mangalore.

I give below in detail the steps taken so far for the realisation of the amounts from each member.

Member No.1. Melkar Badava Beary. Rs.75-0-0. As the borrower failed to construct within the time specified a pucca house in a satisfactory manner, his loan account was closed and the co-operative society obtained a decree in 1926 against him. But as the amount of the loan was very small further action was not immediately taken. Soon after liquidation his property was brought to sale through the Revenue Department. As there was combination among the mophalas at the time of sale the property was purchased by the Liquidator for Rs.32/- After taking possession the house was resold by the Liquidator for Rs.120/- and the sale proceeds were remitted towards Government dues. He has no other property to be proceeded against. He is now a mason on daily wages. The balance of Rs.162-5-0 under the decree as it stood on 30-6-34 has thus to be written off.

Member No.7. Maniyar Abdul Rahiman Saiba - Loan of Rs.400. out of Government funds. He was not regular in his payment. Soon after liquidation his house was brought to sale through the Revenue Department. At this sale the house was purchased by the liquidator for Rs.370/-. At the sale subsequently held by the Liquidator there were no proper bids. The house was therefore privately sold for Rs.465/- and the amount remitted to Government. The balance under the decree has to be written off. This member has filed an insolvency petition. The liquidation Inspector reports that this member was asked by court to pay the creditors at the rate of 0-8-0 in a rupee, that he has not done so and also that he has no means of doing so. It does not appear worth while to take actions for arrest of person. There are, moreover, no funds to pay jail batta with.

Member No.11 Margadangadi Ismali Beari was given a sum of Rs.300/ out of the Government loan. Since he failed to pay even the interest due, the co-operative society got a decree against him and his house was brought to sale through the Revenue Department. In the first sale held in October 1928 the property fetched a sum of Rs.161/-. As it was considered that there was a combination amongst the maplahs, a resale was recommended by the Deputy Registrar. The property was therefore resold on 1-2-29 and this resale fetched a slightly higher amount of Rs.175/-. As this price too was found to be inadequate a third sale was ordered and at this sale held in July 1929 the property fetched a sum of Rs.185/-. I understand from the village shanbhogue that owing to the trouble of the moplas, the purchaser had subsequently to sell the house some how for the same price. The low price was attributed to the property being located in Mohamadan quarters. No Hindu liked to purchase the same for residential purposes. The defaulter is said to be dependant on his brother who has a small village trade, trading with small sums borrowed now and then from other merchants.

The member No.12 Aladka Ibrayi Beari borrowed a sum of Rs.375/- out of the Government loan. As he did not pay his dues regularly, his house with garden was brought to sale through the Revenue department after liquidation of the society. At the Revenue sale the house was purchased by the liquidator on 14-12-31 for Rs.365/-. At the sale held by the liquidator it fetched a sum of Rs.515/- and the amount remitted to Government. This defaulter is an old man of 60 and is dependent on his son who is a clerk in a local shop on a small pay of Rs.8 or so.

Member No.13 Aladka Mammad Hajar Beary took a sum of Rs.225/- out of the Government loan. As he failed to pay his dues regularly, his house was brought to sale after liquidation through the Revenue Department. As there was combination among the moplahs at the time of the Revenue sale, the house had to be purchased by the liquidator for Rs.165/- on 14-12-31. After taking possession of the house through the civil court it was again sold by public auction by the liquidator for Rs.260/- and the sale proceeds remitted to Government. The borrower is said to have no other property and is also dead.

Member No.14 Jainarepete Mamu Beary borrowed a sum of Rs.150/- out of the Government loan and built a house which however fell down during the second

forRs.44/-. The properties thus purchased were deuly taken possession of, through the Civil Court and they were put up for sale by the liquidator. Owing to the defect in t he title to the lands, no one was prepared to bid at the sales held by me except one who offered a very small amount at the public auction. The properties had therefore to be sold by private negotiation after obtaining Registrar's orders. The superstructure and the defaulters rights in the properties mortgaged were sold to one Kullur Venkappa Naik the highest tenderer for Rs.327 and the amount remitted to Government. The defaulter has no other property. With regard to this loan more than one report has been submitted from this office to the Registrar explaining the circumstances. The question of prosecution of the ex-president was also considered. It was finally dropped in Registrar's letter No.F.3252/32 dated 26-11-34. As Ummare Beary as well as the panchayat members who sanctioned the laon are either paupers or dead or convicted for ctiminal offence already, no useful purpose will be served in prosecuting them now even if evidence is considered sufficient.

It has also to be submitted that after the house built with the aid of the Government loan was sold away and before getting actual possession by delivery through Court, doors and door frames, wal almyrahs and some other wooden materials had been clandistively removed, presumably by Ummare Beary's people. There are however no eye witnesses. It has not beenm possible to trace out the stolen material nor to get any witnesses. The people of the immediate neighbourhood who are all moplas, who have now no sympathy for the Co-operative Society are not forthcoming to help the department to trace out the stolen materials though I tried to trace them. Moreover I do not know how long before I took charge of this District work, were the materials stolen. The front door had not been tampered with and therefore I submit that for a long time the commission of the theft was unknown.

M.No.22 Punjalkatte Haji Hammade Beary was granted a loan of Rs.500 out of the Government loan. He built his house on one cent of land by the side of the road. The building was an upstair one with

tile roof all built in stone and one shop in front. As the defaulter failed to pay his dues his house was brought to sale after liquidation. Shortly before the building was brought to sale it had been valued at about Rs.900. But in the Revenue Sale the property had to be purchased by the Liquidator for Rs.410/- for want of bidders. After taking possession of the buildung it was auctioned by the liquidator on more than one occasion and there were again no proper bids. At last the property was knocked down for Rs.295/- to one Srinivasa Poi and the amount remitted to Government. The defaulter has since died leaving no other property and no adult children too. In this case there has been considerable loss.

M.No.28 Tailor Mamu Beary was granted a loan of Rs.100/- out of the Government loan. The building consutrcted by this member was washed away in the second floods and he did not re-construct it afterwards. The society therefore closed the loan account and obtained a decree for the amount due. On 22-9-27 he however paid a sum of Rs.16/- towards interest. As he made no further payments the land mortgaged was brought to sale through the Revenue Department. In the sale held in August 1928 the small piece of land without any building thereon in the village of Nandavar which is about a mile from the Panemangalore Casba fetched a small sum of Rs.21/-. As this amount appeared to be too small, the Tahsildar of Mangalore was requested to resell it and he accordingly fixed the resale to 1-2-29. At this re-sale the Non-credit Senior Inspector was asked to be present to secure bidders. At this sale too the bid did not go beyond the previous figure of Rs.21. The first sale was therefore confirmed by the Revenue Divisional Officer Mangalore and this amount was recovered and credited to Government. The borrower has no other property now.

M.No.33 Abdul Khader Adda Beary was the Secretary of the Society. He was granted a loan of Rs.600/- out of the Government loan. Before the Co-operative Society went into liquidation this member in his capacity as Secretary misappropriated a sum of about Rs.800 and he was prosecuted and sent to jail for the same. After liquidation his house was brought to sale through the Revenue Department and was purchased by the liquidator for Rs.210/-. But before the house was taken possession of through

the Civil Court the defaulter had removed almost all its fixtures. A criminal complaint was therefore filed against him and he was convicted by the Sub-Magistrate Bantwal to pay fine of Rs.200/- and in default to undergo rigorous imprisonment for six weeks. He did not pay the fine and he therefore underwent imprisonment. His property when sold by the liquidator fetched Rs.335 and the sale proceeds remitted to Government. In this case too there was heavy loss to Government.

M.No.34 Saornad Hammade Beary was granted a loan of Rs.1050/- out of the Government loan. The house built by him was the most substantial of all the houses built by the members of this society. He too did not pay his dues. His house was therefore brought to sale after liquidation through the Revenue Department. Owing to the combination among the moplas at the time of the Revenue sale it had to be purchased by the liquidator for Rs.810/-. After taking possession of it through the Civil Court the house was again put up for auction by the Liquidator. At this sale too there were no proper bids. The property had therefore to be sold by private negotiation after obtaining the Registrar's orders. The property was sold for Rs.1000/- and the amount remitted to Government. This defaulter has no other property. The village officers tell me that he is now living 4 miles off and is eking out a livilihood by carrying head loads to the boat and doing small agency business at a place of traffic. He has no house in the village now.

M.No.35. Aladka Gulam Beary borrowed a sum of Rs.150 out of the Government loan. Before liquidation he paid some small amounts but not the full amount due. After liquidation of the society his house and garden were brought to sale through the Revenue Department. At this sale the liquidator had to purchase the property for Rs.210/-. After ousting the defaulter from his house through the Civil Court the liquidator resold it by public auction and it fetched Rs.350-. This amount has been remitted to Government. He has no other property. In this case the amount fetched represented a larger amount than was lent to him from out of the Government loan.

M.No.36 Malkar Bapu Beary was given a sum of Rs.150/- out of

the Government loan. This member having failed to pay his dues regularly his property was brought to sale after liquidation through the Revenue Department. At the Revenue Sale held by the Revenue Inspector on 14-12-31 the liquidator had to purchase it for Rs.120/-. After taking possession through the Civil Court, the liquidator resold the house by public auction for Rs.150/- and the amount remitted to Government. This man has since died leaving no assets of any kind.

M.No.37. Ibrayi Mukri Beary was granted loan of Rs.75 out of the Government loan. As he failed to consturct a house from this loan. his loan was recalled by the society and a decree obtained against him in 1926. The plot mortgaged bym him was immediately brough to sale through the Revenue Department. The plot was sold in 1927 for Rs.77. The defaulter has no other assets. Ibrayi Mukri Beary's present whereabouts are not known to the villagers.

M.No.38. Malkar Idine Beary was granted a loan of Rs.75/- out of the Government loan. He too did not erect a house out of this amount. The Co-operative Society therefore obtained a decree in 1926 and the plot mortgaged was brought to sale through the Revenue Department the plot fetched a sum of Rs.68/- in the year 1927. The defaulter has no other assets. He is reported to have gone over the ghauts side years ago. His exact whereabouts are not known.

4. The action taken in respect of all the 19 borrowers has been shown abowe in detail. The properties of all the borrowers have already been sold and it is reported that they have not got any moveable property even worth proceeding against. The amounts realised so far have been remitted into the Treasury towards principal of the loan due to Government. Thus under outstandings under Government loan the principal due was brought down keeping the interest as it is. As on this date, the principal amount due to Government is Rs.2367-7-0. All the houses have been sold. The village officers have given a report to me that it is not possible to realise the balance of the dues because of the poverty of the borrowers and absence of any kind of property. The liquidation Inspector incharge reports the same. I visited the village in the first week of this month once again and made further enquiries. The

village officers and a number of local people whom I met are agreed that the borrowers have neither properties nor any paying capacity. They are sure to prefer to go to civil jail if arrested through Civil Court.

5. It may be submitted in this connection even though I was not in charge of the District work at the time of the sale of the houses that losses are due more to the economic depression and deterioration of the financial condition of the people of the locality, particularly the moplas. There is practically not a single mopla who may be considered to be in affluent circumstances. The large majority of them have no remunerative occupation. The then Deputy Registrar Mr.B. Madhava Rao has reported that there was combination of intending bidders at sale. He therefore obtained Registrar's permission and arranged for liquidator himself purchasing at Revenue Sales. It was thought that subsequent auction sales by liquidator would result in better success. But it did not turn out to be so except in a few cases as stated above. Even in those cases the price fetched was much below the value estimated by this department and by the Public Works Department. It may also be remembered that when a society is liquidated and a number of house properties are all sold, almost at the same time, the bids are not likely to be very high. 13 out of 15 houses were sold in revenue sales and purchased by the liquidator on 14-12-31. There is at the same time the governing factor to be taken into consideration namely the economic depression and scarcity of money in village parts and Panemangalore is more of a village than town. In these circumstances the balance of principal amount outstanding and the interest in arrears may all be recommended to be written off and the affairs of the society ordered to be finally closed.

6. I solicit orders whether readjustments should be necessarily carried out in the accounts of the society showing remittances first towards interest and whether similar adjustments should be carried out in the Treasury accounts ranging over a long period. In view of the fact that the entire amount is still due to Government whether interest or principal, has to be written off ultimately, it does not seem to be necessary to make the adjustments now.

Sd. C. Kannan Nair.
Deputy Registrar.

14

Dev Dept

Liquidation. Panemangalore Co-operative Building Society - loan due to Govt. write off

cf (From the Reg y Co-s NF. 3252/32 d y 10.5.

To us

Please see the letter from the Reg y C.S in the cf. It is reported that a loan y Rs 8250 was sanctioned to the Govt Panemangalore Muhammadan Building Society to enable poor Moplahs to build houses, as their houses had been washed away by floods. Owing to the increased overdues to Govt, the registration of the society was cancelled in 1929.

2 It is reported that, prior to liquidation the society paid Rs 2587-3-0 towards the Govt loan. After liquidation, the liquidator has remitted Rs 4176-9-0 under principal and Rs 986-6-0 towards interest. In all Govt have received Rs 7750-2-0 towards the loan. The balance due to Govt on 18.9.35 was: Rs 2387-7-0 under principal and Rs 4393-8-0 under interest. It is stated that every effort at collection has been made and that nothing more can be collected. The Reg. accordingly requests

p 7 cf

p 2 cf

A at p 3 cf

2587-3-0
4176-9-0
7763-12-0

Bs at p 3 cf

Ins 4 p 3 cf

that, in the circumstances stated by him, the balance of the loan due to Govt may be written off. The Regr's proposal might be accepted. A draft order is submitted for approval. It may be sent to Fin: Dept. for acceptance. As regards para. 3 of the Regr's letter it will appear better to adopt the figures of the AG.

2 11.35

Finance

7/11/35 S 9/11

37122 M Accts

Secr no 4475 M/35-1
dt 11.11.35

Fin (Accts) Dept.

Submitted that the draft order may be accepted as amended in pencil; and subject to the following remarks.

2. The ~~expenditure~~ write-off is debitable to 47 Miscellaneous - Transferred - d. Irrecoverable temporary loans and advances written off - B. Miscellaneous. The current year's budget appropriation under this head is nil. It is not also likely that savings will be available under Grant XXXV - Miscellaneous under which the above head of account is included. It will therefore be necessary to obtain a supplementary grant. Dept. may be requested to take up the question separately. The exact amount for which a supplementary grant will be necessary may be examined then with reference to the savings, if any, under the Grant as a whole. Meanwhile, they may be asked to add a para: to the draft order specifying the head of account

16/11/35

16.11.35

For 46/Gen E.
Hyso BG 18/11/35
BG IV

A

(* Transferred 18/11/35 to 467 Gen)

-2- 16

amount to which the write-off of the ——
the principal portion of the loan is debitable and to
authorize the AG. under para. 68 (c) of the Budget
Manual to admit the expenditure in audit pending
provision of funds later on.

Ug
26.11.35

C
28/11/35

B
18.11.35

Ag
26.11.35

C
28/11/35

Ag
29/11

Ug

Dev.

Fin no 37722 Accts

29/11/35

Dev Dept

30 NOV 1935
DEVELOPMENT DEPARTMENT

DEV. 5092-III
30-11-35

To U.S.

The draft order has been issued with reference to the suggestion of Fin: above. Instructions to debit the grant issue. Fin: will be requested early in Jany: to state whether any savings are available under the head.

Stock Book entry against 3-1-1936 may now be made.

Ug
4.12.35

4.12.35

Ag
5/12/35

S

Ag
3/12

20/6/12

17/1

C.F.16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	4/12/35	
When copied ..	6/12/35	
When examined..	6/12/35	
When signed ..	7/12/35	
When despatched.		

SUBJECT:— Co-operative Societies

Legislature - Paramanpalem Co-op. Building Society - balance of loan due to Govt - written off.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 4473/35 From the Regr. of C.S. F. No. 3252/32, dated 29.10.1935. 4.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution Ms. / ~~Rout.~~ No. 1714, dated 6.12.1935.

Received draft

DO 5/12/35

In the circumstances stated by the Regr. of C.S. in his letter read above, the Govt are pleased to write off the balance of loan amounting to Rs 2303-7-0 (Rupees two thousand three hundred eighty three-7) under principal and to waive the recovery of Rs 4393-8-0 ~~interest~~ (Rupees four thousand three hundred ninety three-8-0) under interest due from the Paramanpalem Co-op. Building Society, South Kanara Dt.

2. The write off of the principal amount is debitable to 47. Ms. Transferred & Irrecoverable. Temporary loans and advances written off - B. Mis. The budget

V.

Mar

7/12/35

for current year
appropriation under the head
is nil. and steps will be taken
to provide funds. Meanwhile
the A.G. is authorised, under para.
68(c) of the Budget Manual, to
admit the expenditure in audit

4
Hts/12

for the Regr CS ✓
- AG the Ku: dept.
- Au Dept ✓

Hts/12
5/12/85

4 12/85 4 12.85

Enclosure
12.12.85

Dev. 2766-V
1.9.36.

INDIAN AUDIT **DEPARTMENT.**

Subject.

Write off of balance of loan due to Government from the Pane-Mangalore Co-operative Society.

Enclosures :—/.

FORT ST. GEORGE, MADRAS,

No. T.13.Main.S.K.189. *Dated the* 29th August *1936.*

FROM

THE ACCOUNTANT-GENERAL,

Madras, (T.A.D.XIII)

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,

Development DEPARTMENT.

SIR,

In forwarding herewith a copy of letter F. No. 2245-36, dated 11-8-1936, from the Registrar of Co-operative Societies, Madras, on the subject mentioned above, I have the honour to request that necessary corrigendum, according sanction to the write off of Rs. 2,367-7-0 only, instead of Rs.2,383-7-0, originally sanctioned in G.O. No. Ms. 1714, Development, dated

dated 6-12-1935, may kindly be issued.

2. Necessary adjustment of the difference of Rs.16/- has been made in the books of this office for March 1936, II Supplemental, pending approval of Government.

I have the honour to be,

Sir,

Your obedient servant,

Ch. Subramanyam

DEPUTY ACCOUNTANT GENERAL.

Smk.

3 / 21

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 29th August *1936*.

No.

Enclosures.

Copy of letter F.No. 2245/36, dated 11-8-1936, of the Registrar of Co-operative Societies, Madras.

Sub:- Liquidation - Panemangalore Co-operative Building Society - Excess write off of Rs.16/- adjustment in treasury accounts.

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During the reconciliation of Departmental figures with the Treasury accounts*, a difference of Rs.16/- was noticed in South Kanara District under the head "Loans and Advances - Loans by Government to Co-operative Building Societies". On verification, it was found that the difference of Rs.16/- is due to the excess write off of Rs.2,383-7-0 ordered in G.O. No. 1714, Dev., dated 6-12-35. The Deputy Registrar, Mangalore, has reported that the correct amount due from the Panemangalore Co-operative Building Society at the time when the write off was recommended to Government, was Rs.2,367-7-0 and not Rs.2,383-7-0. I request you to let me know if the amount of Rs.16/- credited in excess in the accounts of the Treasury due to the write off referred to above may not be debited again to the head "Loans and Advances - Loans by Government to Co-operative Building Societies" so that the Departmental and the Treasury figures may agree.

*Amount due to Government on 1-4-36.

Departmental figure....	6,974-3-4
Accountant General's figures.....	6,958-3-4
Difference.....	16-0-0

S. Ramanathan

for Manager,
Office of the Accountant General, Madras.

Smk.

4

Dev Dept

3/11/96

OM No. 2766 II/96-1 8

From the Hg,

cf

No. T. 13. Main. S K. 189 of 29.8.96

write off - balance due

to Govt for the Pavenangadu

Coop. Railway Society - 5 Kanam.

Dr. - as per No 1714 Dev d

6-12-95 as rectified

Dr 15/9/96 (5)

For the figure of

Rs 2383-7-0 (Two thousand three hundred and eighty-three and annas seven)

being the amount of loan under

principal due from the Pavenangadu

Railway Society mentioned in the 1st

substitute Rs 2367-7-0

(Rupees Two thousand three hundred

and sixty seven and annas seven)

Accepted
12.9.96

[signature]

To the Hg's yes with copy of Act
- As the Fin also Dept-ref
a Fin Dept of Dept.
with copy of Dept

[signature]
10.9

[signature]
9.9.96

To Suspl

. The Hg: may be added to para

(5) 1714 Dev. d 6-12-95

[signature]
14.9.96

[signature]
15/9